EXHIBIT 3

The active ingredients in the majority of our current Specialty Generics products and products in development, including oxycodone, oxymorphone, morphine, fentanyl and hydrocodone, are listed by the DEA as Schedule II or III substances under the CSA. Consequently, their manufacture, shipment, storage, sale and use are subject to a high degree of regulation and the DEA limits both the availability of these active ingredients and the production of these products. As discussed in "Regulatory Matters" within this Item 1. Business, we must annually apply to the DEA for procurement and production quotas in order to obtain and produce these substances. The DEA has complete discretion to adjust these quotas from time to time during the calendar year and, as a result, our procurement and production quotas may not be sufficient to meet commercial demand or to conduct bioequivalence studies and clinical trials. Any delay or refusal by the DEA in granting, in whole or in part, our quota requests for controlled substances could delay or result in the stoppage of the manufacture of our pharmaceutical products, our clinical trials or product launches and could require us to allocate product among our customers.

Sales, Marketing and Customers

Sales and Marketing

We market our branded products to physicians (including neurologists, rheumatologists, nephrologists, pulmonologists, ophthalmologists, neonatologists and surgeons), pharmacists, pharmacy buyers, hospital procurement departments, ambulatory surgical centers, and specialty pharmacies. We distribute our branded and generic products through independent channels, including wholesale drug distributors, specialty pharmaceutical distributors, retail pharmacy chains, hospital networks, ambulatory surgical centers and governmental agencies. In addition, we contract with GPOs and managed care organizations to improve access to our products. We sell and distribute API directly or through distributors to other pharmaceutical companies.

For further information on our sales and marketing strategies, refer to "Our Businesses and Product Strategies" included within this Item 1. Business.

Customers

Net sales to distributors that accounted for more than 10% of our total net sales in fiscal 2017, 2016, 2015 and the three months ended December 30, 2016 were as follows:

	Fiscal Year Ended			Three Months Ended
	December 29, 2017	December 30, 2016	December 25, 2015	December 30, 2016
CuraScript, Inc.	40%	38%	35%	43%
McKesson Corporation	*	12%	20%	10%
AmerisourceBergen Corporation	*	*	10%	*
Cardinal Health, Inc.	*	*	11%	*

* - Net sales to these distributors were less than 10% of our total net sales during the respective periods presented above.

No other customer accounted for 10% or more of our net sales in the above periods presented.

Manufacturing and Distribution

As of December 29, 2017, we had nine manufacturing sites, including seven located in the U.S., as well as sites in Canada and Ireland, which handle production, assembly, quality assurance testing, packaging and sterilization of products for our Specialty Brands and Specialty Generics segments. Approximately, 93% and 7% of our manufacturing production (as measured by cost of production) was performed within the U.S. and Canada, respectively, in fiscal 2017.

As of December 29, 2017, we maintained distribution centers in 9 countries. In addition, in certain countries outside the U.S. we utilize third-party distribution centers. Products generally are delivered to these distribution centers from our manufacturing facilities and then subsequently delivered to the customer. In some instances, product is delivered directly from our manufacturing facility to the customer. We contract with a wide range of transport providers to deliver our products by road, rail, sea and air.

We utilize contract manufacturing organizations ("CMOs") to manufacture certain of our finished goods that are available for resale. We most frequently utilize CMOs in the manufacture of our Specialty Brands products, including H.P. Acthar Gel (for finish and filling of the product), Ofirmev, Recothrom and Therakos products.

Net sales by product family within the Company's segments are as follows:

	Fiscal Year Ended			Three Months Ended
	December 29, 2017	September 30, 2016	September 25, 2015	December 30, 2016
H.P. Acthar Gel	$ 1,195.1	$ 1,160.4	$ 1,037.3	$ 325.4
Inomax	505.2	474.3	185.2	118.3
Ofirmev	302.5	284.3	263.0	72.5
Therakos	214.9	207.6	—	47.4
Hemostasis products	55.1	42.5	—	13.4
Other	52.5	131.5	137.3	26.1
Specialty Brands	2,325.3	2,300.6	1,622.8	603.1
Hydrocodone (API) and hydrocodone-containing tablets	85.3	146.5	167.2	23.2
Oxycodone (API) and oxycodone-containing tablets	78.8	126.2	154.6	24.3
Methylphenidate ER	71.7	103.5	136.5	22.0
Other controlled substances	409.6	468.1	572.2	104.9
Other	194.1	180.9	221.1	38.5
Specialty Generics	839.5	1,025.2	1,251.6	212.9
Other [1]	56.8	55.0	48.7	13.9
Net sales	$ 3,221.6	$ 3,380.8	$ 2,923.1	$ 829.9

(1) Represents net sales from an ongoing, post-divestiture supply agreement with the acquirer of the CMDS business. Amounts for periods prior to the divestiture represent the reclassification of intercompany sales to third-party sales to conform with the expected presentation of the ongoing supply agreement.

Selected information by geographic area excluding assets held for sale is as follows:

	Fiscal Year Ended			Three Months Ended
	December 29, 2017	September 30, 2016	September 25, 2015	December 30, 2016
Net sales [1]:	90%	92%	90%	92%
U.S.	$ 2,899.0	$ 3,095.4	$ 2,647.0	$ 763.7
Europe, Middle East and Africa	242.3	211.8	159.0	52.8
Other	80.3	73.6	117.1	13.4
	$ 3,221.6	$ 3,380.8	$ 2,923.1	$ 829.9

	Fiscal Year Ended	
Long-lived assets [2]:	December 29, 2017	December 30, 2016
U.S.	$ 788.5	$ 759.1
Europe, Middle East and Africa [3]	127.0	82.9
Other	63.5	51.5
	$ 979.0	$ 893.5

(1) Net sales are attributed to regions based on the location of the entity that records the transaction, none of which relate to the country of Ireland.

(2) Long-lived assets are primarily composed of property, plant and equipment, net.

(3) Includes long-lived assets located in Ireland of $126.0 million and $80.9 million as of December 29, 2017 and December 30, 2016, respectively.